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ABSTRACT

Fiscal year (FY) 1987 results of the annual unit cost study of the Illinois public community colleges are presented in this report, based on data on course offerings, enrollments, and costs provided by the colleges. After an initial summary overview, data and analyses are presented showing net instructional unit costs for FY 1987 compared with previous years; net instructional unit cost, full instructional unit cost, and total institutional unit cost; net instructional unit cost by cost categories; indirect instructional support unit cost; net instructional unit cost by the seven instructional cost categories and by subject area; and unit cost comparisons. Highlighted findings include the following: (1) the FY 1987 state average instructional unit cost in the 39 public community colleges in Illinois was $99.82, representing an increase of $7.79 (8.5%) from FY 1986; (2) the state average for full instructional unit cost was $104.80, while the average total institutional unit cost was $112.45; (3) state averages for the cost categories comprising instructional costs were $38.16 for direct salary, $7.26 for direct department cost, $1.16 for direct equipment cost, $38.63 for allocated indirect cost, $14.10 for operation and maintenance, and $0.51 for building rental; and (4) state averages for support services were $8.38 for academic administration and planning, $3.88 for learning resources, $10.88 for student services, $2.88 for administrative data processing, and $6.42 for general administration. (UCM)

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FISCAL YEAR 1987 UNIT COST REPORT

FOR THE

PUBLIC COMMUNITY COLLEGES OF ILLINOIS

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HIGHLIGHTS OF THE FISCAL YEAR 1987 UNIT COST REPORT FOR ILLINOIS PUBLIC COMMUNITY COLLEGES

1. The fiscal year 1987 state average net instructional unit cost in the 39 public community college districts in Illinois was $99.82. This represents an increase of $7.79 (8.5 percent) from the fiscal year 1986 state average of $92.03. Net instructional unit costs from fiscal year 1981 through fiscal year 1987 are shown in this report (see pages 3 and 4 for details).

2. The fiscal year 1987 state average unit cost measures calculated in this study were:

net instructional unit cost	$ 99.82
full instructional unit cost	$104.80
total institutional unit cost	$112.45

(See pages 5 and 6 for details.)

3. The fiscal year 1987 state average unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	$38.16
direct department cost	$ 7.26
direct equipment cost	$ 1.16
allocated indirect cost	$38.63
operation and maintenance cost	$14.10
building rental cost	$ .51

(See pages 7 and 8 for details.)

4. The state average unit costs for support services in the public community colleges of Illinois during fiscal year 1987 were as follows:

academic administration and planning cost	$ 8.38
learning resources cost	$ 3.88
student services cost	$10.88
administrative data processing cost	$ 2.88
general administration cost	$ 6.42
auxiliary services cost	$ .35
general institutional cost	$ 5.80

(See pages 9 and 10 for details.)

5. The Fiscal Year 1987 Unit Cost Study analyzed unit costs in the seven instructional categories utilized for state funding purposes. The differential funding for these seven categories is based on their differential unit costs. The state average unit cost, excluding State Community College of East St. Louis, for each category is shown below:

Baccalaureate and General Academic	$103.26
Business Occupational	$104.32
Technical Occupational	$123.91
Health Occupational	$160.62
Remedial Education	$106.25
Adult Basic Education/ Adult Secondary Education (ABE/ASE)	$ 67.47
General Studies	$ 69.57

(See pages 11 and 12 for details.)

6. Public service expenditures rose $4.2 million in fiscal year 1987 to $43.6 million. Public service includes non-credit community education and community service activities for governmental agencies, local business and industry, and the general community.

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FISCAL YEAR 1987 UNIT COST REPORT FOR THE PUBLIC COMMUNITY COLLEGES OF ILLINOIS

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INTRODUCTION

The Unit Cost Study is an annual project involving the direct participation of all public community colleges in Illinois. Each college submits basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with apportionment claims and financial reports and then compile the various reports of the Unit Cost Study.

The Unit Cost Study provides the Illinois Community College Board and the Illinois Board of Higher Education with information needed to perform their planning and coordinating functions. It also provides the individual community colleges with a useful tool in local planning, evaluation, and management. The study provides the basic cost information for determining the credit hour grant rates that are the basis for state financial support to public community colleges. In addition, the Unit Cost Study is an accountability report to the citizens of each public community college district.

Every effort has been made in the design of the Unit Cost Study to ensure comparability among colleges. The effective utilization of the Fiscal Management Manual by the colleges establishes consistency in financial data from college to college. In addition, the ICCB has developed a Unit Cost Study Manual which provides detailed procedures for conducting the Unit Cost Study. Specific descriptions and definitions of the basic functions and cost centers also are contained in this manual. Nevertheless, caution must be exercised in making direct comparisons among colleges. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs. Several factors which may contribute to high unit costs are high faculty salaries, a high proportion of vocational curricula, and low enrollments. On the other hand, high enrollments and a large proportion of low-cost curricula are among factors which contribute to low unit costs.

The Unit Cost Study consists of basic enrollment and cost data. Direct instructional cost data are supplied by each college for each instructional area offered. These data include midterm enrollments in student semester credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel, and equipment; and direct instructional equipment costs. Indirect costs also are reported by each college in total dollar amounts. The Unit Cost Study computer programs allocate these indirect costs to each function (instruction, organized research, public service) and then to each instructional area on the basis of the proportion of student semester credit hours generated in a given instructional area.

The unit costs in this report are shown for a student semester credit hour. The unit "student semester credit hour" is an output measure of instruction, defined as one student taking one semester credit of coursework. (Colleges on the quarter system convert quarter hours to semester hours.) One full-time equivalent (FTE) student is defined as 30 student semester credit hours.

The Unit Cost Study includes all expenses from both general operating and restricted purposes funds of the community colleges that are expended for instruction, organized research, and public service. It includes expenditures from local taxes, student tuition and fees, other local sources, state grants, and federal grants. Also included are expenses for equipment and building repairs, renovations, and remodeling that are locally funded and are not reimbursed by the state.

Not included are the full costs for the construction of new facilities, site purchase, site improvement, or interest on site and construction bonds. Building depreciation costs are included in the Full Instructional Unit Cost.

Finally, a report is available upon request which lists the fiscal year 1987 statewide average net instructional unit cost by instructional subject area designated by the program classification system (PCS) codes and six-digit Classification of Instructional Program (CIP) codes for all public community colleges in Illinois. This report details the cost per student semester credit hour by each cost category for each instructional subject area and is similar to detailed reports showing the unit cost and total cost by instructional subject area previously produced for each community college.

Section I

COMPARISON OF FISCAL YEAR 1987 NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS

The results of the Fiscal Year 1987 Unit Cost Study show that the state average net instructional unit cost in the public community colleges of Illinois has increased from $92.03 in fiscal year 1986 to $99.82 in fiscal year 1987, an increase of $7.79 (8.5 percent). This increase in the net instructional unit cost is largely the result of a 9.7 percent increase in total expenditures for instruction. Table 1 shows the state average net instructional unit cost and the annual percent change since fiscal year 1981.

Table 1

STATE AVERAGE NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES SINCE FISCAL YEAR 1981

	FY 1981	FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
Average Net Instructional Unit Cost	$65.78	$66.53	$69.89	$79.24	$84.87	$92.03	$99.82
Percent Change from Previous Year	-0.17%	+1.14%	+5.1%	+13.4%	+7.1%	+8.4%	+8.5%

Table 2 shows the net instructional unit costs for each of the public community colleges in Illinois since fiscal year 1981. College of DuPage-Open Campus only operated between fiscal years 1982 through 1985; therefore, cost data are limited to those years. In addition, fiscal year 1985 was the final year the Chicago Urban Skills Institute functioned as a separate college in the City Colleges of Chicago. Although the unit cost study has been modified during the past thirteen years, the comparability of instructional costs from year to year has been preserved.

Illinois Community College Board

Table 2

NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES
SINCE FISCAL YEAR 1981

Dist. No.	District/College	FY 1981	FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987
501	Kaskaskia	$ 78.69	$ 76.74	$ 73.01	$ 86.72	$ 91.27	$ 97.49	$101.72
502	DuPage	70.39	(69.96)	(73.31)	(77.63)	(88.32)	92.46	96.30
	Main	---	78.52	81.12	84.09	94.38	---	---
	Open	---	49.96	53.82	59.29	71.91	---	---
503	Black Hawk	(65.01)	(73.29)	(76.58)	(92.47)	(85.61)	(97.50)	(95.13)
	Quad Cities	62.74	72.07	76.49	94.87	85.71	90.97	90.79
	East	79.43	80.42	77.09	79.49	85.11	133.85	121.09
504	Triton	79.10	76.79	79.12	88.12	101.40	114.99	129.15
505	Parkland	78.89	85.23	98.24	86.18	93.44	106.67	126.05
506	Sauk Valley	67.96	77.60	78.19	84.62	99.93	110.98	106.60
507	Danville	73.39	75.27	79.25	77.00	81.76	91.07	111.05
508	Chicago	(54.29)	(50.41)	(56.81)	(69.47)	(67.43)	(74.70)	(88.28)
	Kennedy-King	89.46	76.11	93.07	94.61	114.32	75.80	90.35
	Loop	77.21	73.14	85.15	93.49	102.82	102.66	122.84
	Malcolm X	73.92	77.45	81.53	83.14	97.65	65.42	76.56
	Truman	71.92	67.59	75.32	84.02	93.71	70.41	82.37
	Olive-Harvey	79.07	72.98	86.07	87.69	93.27	75.06	87.30
	Daley	82.85	67.76	77.92	84.52	86.39	93.51	99.95
	Wilbur Wright	72.04	67.74	75.73	92.72	101.73	97.62	110.70
	Urban Skills	33.36	33.62	35.80	48.76	28.46	---	---
	City-Wide	51.55	40.17	43.09	64.35	75.94	58.01	76.59
509	Elgin	67.73	79.64	82.74	96.25	105.58	112.90	115.68
510	Thornton	65.05	71.91	73.87	74.72	85.47	86.74	96.11
511	Rock Valley	65.30	70.04	70.98	78.00	94.92	99.65	114.67
512	Harper	66.62	74.97	77.06	83.17	96.19	111.40	119.94
513	Illinois Valley	67.58	73.72	70.12	77.07	83.83	89.53	93.05
514	Illinois Central	79.61	84.96	83.30	82.19	92.20	101.15	99.98
515	Prairie State	73.32	80.65	82.89	88.94	111.02	123.14	122.43
516	Waubonsee	74.81	75.35	77.06	92.98	91.07	96.66	117.11
517	Lake Land	63.69	67.62	74.32	82.21	87.39	103.48	100.09
518	Carl Sandburg	68.50	72.61	79.56	84.29	88.44	103.17	106.37
519	Highland	61.78	68.59	71.95	71.73	91.83	96.65	96.31
520	Kankakee	70.09	69.72	59.01	70.61	73.82	74.32	76.65
521	Rend Lake	75.25	83.58	89.86	97.02	94.16	103.02	101.39
522	Belleville	64.42	64.74	68.65	72.24	84.20	92.65	99.37
523	Kishwaukee	64.84	66.79	73.83	78.74	90.57	102.28	108.08
524	Moraine Valley	57.97	61.73	58.75	77.84	88.74	84.31	90.10
525	Joliet	67.94	72.40	74.61	90.02	102.30	107.10	113.63
526	Lincoln Land	89.01	86.52	89.59	92.43	101.59	99.99	103.37
527	Morton	87.56	90.00	87.40	97.43	104.48	119.55	121.29
528	McHenry	67.91	69.98	73.89	80.31	89.12	105.46	102.01
529	Illinois Eastern	(57.43)	(59.87)	(65.92)	(63.42)	(60.63)	(61.94)	(72.38)
	Lincoln Trail	51.57	56.27	60.87	66.92	73.33	68.93	84.67
	Olney Central	63.03	69.81	79.72	73.48	71.39	74.17	82.08
	Wabash Valley	64.95	63.31	78.15	73.00	64.96	65.85	69.53
	Frontier	45.47	48.53	42.67	39.21	37.53	41.02	56.38
530	Logan	65.37	75.75	73.35	83.20	94.05	93.42	92.72
531	Shawnee	54.87	69.84	67.12	75.18	89.82	88.85	94.66
532	Lake County	79.01	89.58	79.97	92.42	107.85	116.73	121.96
533	Southeastern	57.76	74.80	72.72	79.95	89.77	88.16	86.45
534	Spoon River	83.08	80.70	83.48	88.18	106.76	121.23	111.90
535	Oakton	88.86	88.74	81.38	96.62	108.15	114.88	115.38
536	Lewis & Clark	76.07	70.25	74.77	80.04	89.51	88.86	91.26
537	Richland	88.22	94.59	95.48	97.88	110.49	106.50	107.50
539	John Wood	78.70	71.51	73.51	88.94	100.58	110.01	105.13
601	State Comm. Coll.	103.90	99.78	93.37	108.74*	128.17	128.56	121.51
	STATE AVERAGES	$ 65.78	$ 66.53	$ 69.89	$ 79.24	$ 84.87	$ 92.03	$ 99.82

*Estimated-Reports Not Submitted

Section II

FISCAL YEAR 1987 NET INSTRUCTIONAL UNIT COST, FULL INSTRUCTIONAL UNIT COST, AND TOTAL INSTITUTIONAL UNIT COST

Three distinct summary unit costs are calculated in the ICCB Unit Cost Study: net instructional unit cost, full instructional unit cost, and total institutional unit cost. The unit cost most often used is net instructional unit cost. This is the unit cost used in the state funding formula, as well as in most comparative analyses. Table 3 shows the state average unit cost and cost per full-time equivalent (FTE) student for each of these three unit cost types.

Table 4 lists the three types of unit cost for each community college district. The first unit cost shown is the net instructional unit cost. This unit cost includes the direct and indirect costs for instruction. The second is the full instructional unit cost, which is comprised of net instructional costs, other costs (the chargeback costs of sending students to other community colleges and the 80 percent federal share of college work-study students), building remodeling and renovation costs, and building depreciation costs. Full instructional unit cost represents the total cost of the instruction function within each college.

In addition to instruction, colleges have two other functions: public service and organized research. The unit costs of these functions also are shown in Table 4. Organized research is generally a minor function in the community colleges; however, public service is typically a major function. The total institutional unit cost in the last column represents the sum of the full instructional unit cost, organized research unit cost, and the public service unit cost.

Total dollar costs for each of these categories are shown in Table A-1 of the Appendix.

Public service costs, which represent the cost of non-credit community education and community service activities provided by the colleges to governmental agencies, business and industry, and the community itself, rose to $43,566,879. This is an increase of 10.8 percent from fiscal year 1986.

Table 3

COMPARISON OF FISCAL YEAR 1987 UNIT COST
BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Type of Cost	FY 1987 Statewide Average Unit Cost	FY 1987 State Average Cost Per FTE Student
NET INSTRUCTIONAL COST	$ 99.82	$2,995
FULL INSTRUCTIONAL COST	$104.80	$3,144
TOTAL INSTITUTIONAL COST	$112.45	$3,374

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Table 4

FISCAL YEAR 1987 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Net Instructional Unit Cost	Other Cost	Building Repair Cost	Building Depreciation Cost	Full Instructional Unit Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
501	Kaskaskia	61,702	$101.72	$ 0.83	$0.50	$0.52	$103.57	$0.00	$ 2.74	$106.31
502	DuPage	545,252	96.30	0.37	0.00	2.52	99.19	0.00	8.28	107.47
503	Black Hawk	139,990	95.13	1.14	1.07	0.68	98.02	0.00	14.45	112.47
504	Triton	257,046	129.15	0.84	0.73	0.84	131.56	0.00	5.67	137.23
505	Parkland	128,306	126.05	0.00	0.00	0.00	126.05	0.00	2.60	128.65
506	Sauk Valley	49,719	106.60	3.92	0.06	1.62	112.20	0.00	8.77	120.97
507	Danville	57,951	111.05	3.70	3.00	3.26	121.01	0.00	4.24	125.25
508	Chicago	1,802,253	88.28	1.18	2.62	2.33	94.41	0.00	0.88	95.29
509	Elgin	84,664	115.68	1.78	3.29	1.02	121.77	0.00	20.16	141.93
510	Thornton	103,709	96.71	1.01	19.78	5.40	122.30	0.00	8.55	130.85
511	Rock Valley	107,985	114.67	0.95	0.03	0.92	116.57	0.00	21.21	137.78
512	Harper	223,072	119.94	0.49	1.22	1.31	122.96	0.00	9.42	132.38
513	Illinois Valley	74,618	93.05	1.14	0.00	1.57	95.76	0.00	21.05	116.81
514	Illinois Central	188,933	99.98	0.35	1.06	2.81	104.20	0.00	12.06	116.26
515	Prairie State	70,411	122.43	1.23	6.08	1.34	131.08	0.00	6.67	137.75
516	Waubonsee	65,518	117.11	1.73	5.73	2.17	126.74	0.00	5.10	131.84
517	Lake Land	84,504	100.09	1.25	0.81	0.93	103.08	0.00	11.50	114.58
518	Carl Sandburg	52,281	106.37	1.07	0.32	1.09	108.85	0.00	4.15	113.00
519	Highland	49,624	96.31	1.92	18.07	2.70	119.00	0.00	10.78	129.78
520	Kankakee	77,236	76.65	1.00	0.00	2.00	79.65	0.00	43.83	123.48
521	Rend Lake	54,177	101.39	1.07	0.00	0.84	103.30	0.00	3.59	106.89
522	Belleville	166,108	99.37	0.61	3.26	0.56	103.80	0.00	13.97	117.77
523	Kishwaukee	51,631	108.08	0.91	1.26	0.83	111.08	0.40	9.96	121.44
524	Moraine Valley	204,844	90.10	0.74	0.01	1.53	92.38	0.00	10.75	103.13
525	Joliet	148,478	113.63	1.23	0.00	4.54	119.40	0.00	17.15	136.55
526	Lincoln Land	106,267	103.37	0.87	2.23	0.95	107.42	0.00	12.34	119.76
527	Morton	48,217	121.29	3.01	8.54	1.01	133.85	0.00	3.37	137.22
528	McHenry	46,042	102.01	1.79	0.00	3.20	107.00	0.00	19.34	126.34
529	Illinois Eastern	145,778	72.38	2.28	0.00	0.29	74.95	0.00	6.30	81.25
530	Logan	67,526	92.72	0.35	0.00	2.20	95.27	0.00	8.67	103.94
531	Shawnee	34,250	94.66	0.68	0.00	1.32	96.66	0.00	12.00	108.66
532	Lake County	141,394	121.96	1.05	0.00	0.96	123.97	0.00	4.36	128.33
533	Southeastern	64,595	86.45	0.44	0.00	0.91	87.80	0.00	3.90	91.70
534	Spoon River	33,207	111.90	1.85	0.08	1.12	114.95	0.00	11.67	126.62
535	Oakton	151,989	115.38	1.27	0.20	3.43	120.28	0.00	18.00	138.28
536	Lewis & Clark	77,722	91.26	1.63	0.49	1.20	94.58	0.00	10.12	104.70
537	Richland	48,325	107.50	2.18	0.00	0.00	109.68	0.00	0.79	110.47
539	John Wood	45,807	105.13	1.35	0.22	0.69	107.68	0.00	10.46	118.14
601	State Community College	27,603	121.51	7.69	0.00	4.74	133.94	0.00	12.25	146.19
	STATE TOTALS/AVERAGES	5,688,734	$ 99.82	$ 1.13	$1.97	$1.89	$104.80	$0.00	$ 7.65	$112.45
	State Totals/Averages Without SCC	5,661,131	$ 99.71	$ 1.10	$1.99	$1.88	$104.68	$0.00	$ 7.64	$112.32

Section III

FISCAL YEAR 1987 NET INSTRUCTIONAL UNIT COST

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, operation and maintenance costs, and building rental costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning. Table 5 shows a state summary of the fiscal year 1987 average unit costs and cost per full-time equivalent student included in net instructional cost. Table 6 presents these unit costs for each district. Total dollar expenditures by district for the net instructional cost classifications are shown in Table A-2 of the Appendix.

Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through general studies. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Additionally, smaller colleges would be expected to have higher unit costs than larger districts due partly to economies of scale and the need for a minimum level of personnel, physical plant, equipment, and library holdings necessary to maintain comprehensive programs.

Table 5

SUMMARY OF FISCAL YEAR 1987 NET INSTRUCTIONAL UNIT COST BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Cost Category	State Average Unit Cost	State Average Cost Per FTE Student
Direct Instructional Salary Cost	$38.16	$1,145
Direct Instructional Departmental Cost	7.26	218
Direct Instructional Equipment Cost	1.16	35
Allocated Cost	38.63	1159
Operation and Maintenance Cost	14.10	423
Building Rental Cost	0.51	15
NET INSTRUCTIONAL COST	$99.82	$2,995

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Table 6

FISCAL YEAR 1987 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O & M Cost	Operation and Maintenance Cost	Building Rental Cost	Net Instructional Unit Cost
501	Kaskaskia	61702	$35.97	$13.62	$1.39	$37.02	$13.72	$ .00	$101.72
502	DuPage	345252	37.41	9.87	1.27	32.20	15.05	.52	96.32
503	Black Hawk	139990	35.09	3.43	.70	41.28	14.36	.26	95.12
504	Triton	257046	43.13	10.13	2.78	53.07	19.80	.25	129.16
505	Parkland	128306	55.27	8.50	1.91	44.46	15.92	.00	126.06
506	Sauk Valley	49719	39.54	12.50	1.73	37.29	15.55	.00	106.61
507	Danville	57951	41.42	10.16	4.68	33.00	21.80	.00	111.06
508	Chicago	1802253	31.45	3.45	.30	41.14	11.54	.40	88.28
509	Elgin	84664	52.25	4.28	4.17	38.48	15.12	1.38	115.68
510	Thornton	103709	49.16	1.10	1.49	32.66	11.70	.00	96.11
511	Rock Valley	107985	39.90	15.86	4.35	37.36	16.92	.28	114.67
512	Harper	223072	49.17	2.93	.20	44.93	22.14	.58	119.95
513	Illinois Valley	74618	39.41	9.19	2.28	27.80	14.38	.00	93.06
514	Illinois Central	188933	40.80	12.56	.53	29.15	16.72	.23	99.99
515	Prairie State	70411	56.26	4.92	2.22	40.13	18.62	.30	122.45
516	Waubonsee	65518	39.76	1.93	2.51	55.72	17.21	.00	117.13
517	Lake Land	84504	32.89	6.04	2.02	48.33	10.61	.21	100.10
518	Carl Sandburg	52281	33.62	18.03	1.74	35.73	15.80	1.46	106.38
519	Highland	49624	35.21	10.27	.91	34.93	14.66	.34	96.32
520	Kankakee	77236	31.39	14.07	2.02	19.97	9.15	.06	76.66
521	Rend Lake	54177	39.97	13.15	2.75	29.22	16.31	.00	101.40
522	Belleville	166108	36.46	9.21	1.65	35.33	15.85	.88	99.38
523	Kishwaukee	51631	52.08	8.39	1.38	31.54	14.65	.03	108.07
524	Moraine Valley	204844	38.28	4.52	.24	34.27	12.66	.12	90.09
525	Joliet	148478	44.99	17.40	1.31	32.63	17.30	.00	113.63
526	Lincoln Land	106267	47.81	6.49	1.19	31.57	15.38	.93	103.37
527	Morton	48217	51.11	2.41	4.37	39.70	23.59	.13	121.31
528	McHenry	46042	39.70	9.85	.73	39.05	12.38	.30	102.01
529	Illinois Eastern	145778	31.85	4.22	.58	25.07	10.16	.51	72.39
530	Logan	67526	37.86	4.38	1.25	36.04	13.05	.13	92.71
531	Shawnee	34250	36.90	7.56	.56	36.46	13.19	.00	94.67
532	Lake County	141394	50.02	8.25	1.05	47.72	14.93	.00	121.97
533	Southeastern	64595	39.60	4.55	2.38	30.14	9.61	.16	86.44
534	Spoon River	33207	42.82	2.69	1.27	49.46	15.13	.54	111.91
535	Oakton	151989	38.79	20.47	1.03	37.94	13.27	3.89	115.39
536	Lewis & Clark	77722	38.21	5.50	1.12	30.25	16.19	.00	91.27
537	Richland	48325	38.95	3.48	.92	45.82	9.83	8.50	107.50
539	John Wood	45807	18.93	45.23	2.38	33.79	4.40	.41	105.14
601	State Comm. Coll.	27603	42.19	3.18	.25	63.54	12.36	.00	121.52
	STATE TOTALS/AVERAGES	5688734	$38.16	$ 7.26	$1.16	$38.63	$14.10	$ .51	$ 99.82
	State Totals/Averages Without SCC	5661131	$38.14	$ 7.28	$1.16	$38.51	$14.11	$ .51	$ 99.71

Section IV

FISCAL YEAR 1987 INDIRECT INSTRUCTIONAL SUPPORT UNIT COST

Table 7 summarizes the fiscal year 1987 statewide average unit cost and average cost per full-time equivalent student for each of the educational support areas. Table 8 shows the indirect unit cost for each community college district. Indirect costs include the cost of learning resources, student services, administrative data processing, general administration, general institutional services, academic administration and planning, and subsidy for auxiliary services. The costs of learning resources, student services, administrative data processing, general administration, and general institutional services are first allocated to the three functions (instruction, organized research, and public service) based on the proportion of professional full-time equivalent staff in each function. These costs then are allocated to each instructional area (i.e., PCS-CIP) by the proportion of semester credit hours in each area.

Academic administration and planning costs are costs above the departmental level that can be applied directly to the instructional function, but not to an individual department, and are, therefore, allocated only among the instructional areas. The salary for the Dean of Transfer Education, for example, is included here.

The cost for auxiliary services (bookstores and food services) in this study represents only the subsidy that a college provides to these services. If these services are self-supporting or profitable, costs for them are not included.

Total expenditures for each of the indirect instructional support categories are shown for each community college district in Table A-3 of the Appendix.

Table 7

SUMMARY OF FISCAL YEAR 1987 STATE AVERAGE UNIT COST FOR INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Support	State Average Cost Per Student Semester Credit Hour	State Average Cost Per FTE Student
Academic Administration and Planning	$ 8.38	$ 251
Learning Resources	3.88	116
Student Services	10.88	326
Administrative Data Processing	2.88	86
General Administration	6.42	193
Auxiliary Services (subsidy only)	0.35	11
General Institutional	5.80	174
TOTALS	$38.59	$1,157

Illinois Community College Board

Table 8

FISCAL YEAR 1987 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Academic Administration and Planning Cost	Learning Resource Cost	Student Services Cost	Administrative Data Processing Cost	General Administration Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
501	Kaskaskia	61,702	$ 8.70	$2.55	$10.63	$3.13	$ 4.99	$1.25	$ 5.74	$36.99
502	DuPage	345,252	6.81	3.78	6.29	4.40	5.73	0.00	5.15	32.16
503	Black Hawk	139,990	8.19	4.63	6.80	5.28	8.81	0.00	7.55	41.26
504	Triton	257,046	8.91	5.41	13.21	4.54	5.35	1.43	14.17	53.02
505	Parkland	128,306	13.93	8.84	8.27	2.51	6.29	0.00	4.59	44.43
506	Sauk Valley	49,719	9.20	4.03	10.68	3.06	6.11	0.00	4.18	37.26
507	Danville	57,951	5.35	4.36	7.80	1.37	7.90	0.00	6.30	33.08
508	Chicago	1,802,253	11.79	2.08	15.94	2.57	6.41	0.00	2.33	41.12
509	Elgin	84,664	7.92	5.12	11.17	3.59	5.89	0.00	4.76	38.45
510	Thornton	103,709	2.04	4.12	7.10	3.77	4.91	0.00	10.69	32.63
511	Rock Valley	107,985	4.55	4.60	6.90	3.58	6.08	1.14	10.48	37.33
512	Harper	223,072	8.70	8.68	10.55	3.33	5.18	0.77	7.68	44.89
513	Illinois Valley	74,618	2.86	4.45	5.95	1.83	5.51	1.72	5.44	27.76
514	Illinois Central	188,933	3.57	4.20	6.10	1.76	6.66	0.00	6.82	29.11
515	Prairie State	70,411	6.28	7.80	8.43	3.21	8.76	0.00	5.61	40.09
516	Waubonsee	65,518	8.16	5.89	6.23	5.43	15.52	0.00	14.45	55.68
517	Lake Land	84,504	26.42	1.70	7.35	3.11	1.67	0.79	7.25	48.29
518	Carl Sandburg	52,281	5.65	6.09	7.07	4.05	7.30	0.00	5.53	35.69
519	Highland	49,624	3.82	3.20	8.78	1.11	7.78	0.00	10.21	34.90
520	Kankakee	77,236	3.12	2.27	3.79	1.53	6.84	0.00	2.39	19.94
521	Rend Lake	54,177	6.85	3.26	5.43	0.95	5.87	2.63	4.19	29.18
522	Belleville	166,108	6.44	3.98	8.33	1.42	6.31	1.37	7.44	35.29
523	Kishwaukee	51,631	9.60	2.62	6.46	2.13	7.13	0.00	3.58	31.52
524	Moraine Valley	204,844	7.88	3.24	10.09	3.78	4.32	0.00	4.93	34.24
525	Joliet	148,478	3.09	2.82	11.52	2.05	6.59	0.00	6.53	32.60
526	Lincoln Land	106,267	5.14	4.45	8.57	1.66	5.73	0.58	5.41	31.54
527	Morton	48,217	5.38	3.87	10.43	3.43	7.04	1.81	7.70	39.66
528	McHenry	46,042	1.99	7.85	8.24	4.64	9.37	0.96	5.98	39.03
529	Illinois Eastern	145,778	1.99	1.74	3.66	0.93	8.46	0.00	8.26	25.04
530	Logan	67,526	6.08	4.29	9.18	0.92	4.33	2.35	8.86	36.01
531	Shawnee	34,250	6.36	2.96	9.53	2.16	4.73	3.81	6.87	36.42
532	Lake County	141,394	1.85	8.72	8.49	6.25	6.86	0.00	15.52	47.69
533	Southeastern	64,595	8.27	1.86	12.19	0.53	3.52	0.00	3.74	30.11
534	Spoon River	33,207	11.91	5.22	10.59	3.74	7.73	1.64	8.57	49.40
535	Oakton	151,989	5.51	7.74	10.90	1.42	7.84	0.92	3.57	37.90
536	Lewis & Clark	77,722	6.54	2.37	6.90	1.94	5.93	0.25	6.30	30.23
537	Richland	48,325	12.90	5.12	9.92	0.00	10.27	0.00	7.60	45.81
539	John Wood	45,807	4.49	1.87	8.38	4.26	8.09	0.00	6.67	33.76
601	State Comm. Coll.	27,603	8.24	4.36	14.92	5.77	12.18	0.55	17.49	63.51
STATE TOTALS/AVERAGES		5,688,734	$ 8.38	$3.88	$10.88	$2.88	$ 6.42	$0.35	$ 5.80	$38.59
State Totals/Averages Without SCC		5,661,131	$ 8.39	$3.88	$10.87	$2.87	$ 6.40	$0.35	$ 5.74	$38.51

Section V

FISCAL YEAR 1987 NET INSTRUCTIONAL UNIT COST IN SEVEN INSTRUCTIONAL CATEGORIES

Table 9 lists the statewide average net instructional unit cost and the average cost per full-time equivalent student in each of seven instructional categories. This cost information is the basis for determining the state credit hour grant rate in each of these instructional categories. State Community College is excluded from this statewide total because it is not funded by formula. Table 10 displays the unit cost in each of the seven instructional categories for each community college district in Illinois.

Multi-campus district unit costs for each instructional category are calculated in the same way that unit costs for single campus districts are calculated. This calculation treats multi-campus districts as single campus districts since the allocation of all indirect costs to the seven instructional categories is made on the basis of total credit hours in each category. Thus, consistency in comparisons among district unit costs is maintained.

Table 9

SUMMARY OF FISCAL YEAR 1987 NET INSTRUCTIONAL UNIT COST BY SEVEN INSTRUCTIONAL CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Category	Statewide Average Unit Cost	Statewide Average Cost Per FTE Student
Baccalaureate and General Academic	$103.26	$3,098
Business Occupational	104.32	3,130
Technical Occupational	123.91	3,717
Health Occupational	160.25	4,819
Remedial Education	106.62	3,199
Adult Basic Education/Adult Secondary Education (ABE/ASE)	67.47	2,024
General Studies	69.57	2,087
All Instructional Areas*	$ 99.71	$2,991

*Without SCC

Illinois Community College Board

Table 10

FISCAL YEAR 1987 NET INSTRUCTIONAL UNIT COST BY SEVEN INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General Studies	Average
501	Kaskaskia	$ 90.57	$ 90.20	$114.76	$138.35	$257.54	$ 79.06	$171.89	$101.72
502	DuPage	93.20	92.90	102.88	162.68	81.97	93.68	73.99	96.32
503	Black Hawk	96.43	87.51	108.83	163.59	84.96	77.11	77.28	95.12
504	Triton	118.55	137.21	154.39	179.16	110.68	84.84	122.07	129.16
505	Parkland	104.45	110.64	162.05	282.58	131.95	147.34	174.25	126.06
506	Sauk Valley	99.38	98.84	126.44	158.04	93.88	91.14	93.27	106.61
507	Danville	97.06	111.91	137.56	89.22	239.13	80.12	-0-	111.06
508	Chicago	132.83	106.08	111.76	148.94	115.57	62.67	62.88	88.28
509	Elgin	103.62	116.31	142.10	201.11	113.64	103.90	-0-	115.68
510	Thornton	93.68	97.11	115.12	121.50	92.40	70.02	127.91	96.11
511	Rock Valley	108.10	110.91	155.99	150.04	87.92	72.53	204.23	114.67
512	Harper	110.81	121.11	145.75	239.09	115.53	132.94	100.60	119.95
513	Illinois Valley	91.51	82.09	102.80	128.60	90.05	66.61	86.46	93.06
514	Illinois Central	90.91	96.65	127.20	209.43	78.33	75.65	82.85	99.99
515	Prairie State	114.34	106.95	147.84	219.01	88.64	85.48	86.50	122.45
516	Waubonsee	108.28	122.09	142.65	174.58	150.25	98.53	160.75	117.13
517	Lake Land	97.21	102.14	98.46	130.22	139.53	128.54	65.11	100.10
518	Carl Sandburg	91.59	101.09	127.17	138.46	83.63	137.40	137.22	106.38
519	Highland	95.01	97.41	118.22	106.15	79.34	89.39	66.73	96.32
520	Kankakee	65.96	79.39	131.93	131.01	122.29	45.86	115.10	76.66
521	Rend Lake	81.60	94.63	140.75	104.08	92.92	124.52	-0-	101.40
522	Belleville	89.17	97.90	109.08	155.55	117.07	101.14	103.82	99.38
523	Kishwaukee	87.06	102.23	147.72	149.26	100.65	139.73	145.20	108.07
524	Moraine Valley	83.92	110.00	129.66	81.14	66.24	53.38	4,750.34	90.09
525	Joliet	101.55	120.50	150.12	203.15	101.83	73.55	115.89	113.63
526	Lincoln Land	91.67	100.07	121.24	224.31	114.27	142.13	113.14	103.37
527	Morton	112.52	128.95	154.98	184.19	105.00	87.15	128.58	121.31
528	McHenry	96.73	98.57	145.02	98.58	108.57	90.02	-0-	102.01
529	Illinois Eastern	69.88	69.18	86.49	147.90	37.35	44.14	57.84	72.39
530	Logan	84.37	100.59	118.03	130.21	105.87	90.72	87.71	92.71
531	Shawnee	82.70	96.31	144.54	110.10	145.22	88.17	77.19	94.67
532	Lake County	118.48	111.48	127.49	203.60	114.48	97.99	110.44	121.97
533	Southeastern	77.35	82.97	110.68	87.62	96.82	64.98	54.49	86.44
534	Spoon River	107.47	102.36	139.65	105.04	99.62	139.03	117.57	111.91
535	Oakton	113.02	117.92	127.14	270.75	109.39	84.18	89.65	115.39
536	Lewis & Clark	87.56	86.34	100.25	136.21	85.80	79.10	74.30	91.27
537	Richland	106.29	108.14	131.40	95.49	94.49	90.73	78.42	107.50
539	John Wood	97.52	84.11	134.83	125.46	81.96	127.66	89.97	105.14
	STATE AVERAGES	$103.26	$104.32	$123.91	$160.25	$106.62	$ 67.47	$ 69.57	$ 99.71

APPENDIX

Total Expenditures Reports

Illinois Community College Board

Table A-1

FISCAL YEAR 1987 EXPENDITURES BY FUNCTION IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Net Instructional Cost	Other Local Cost	Building Repair Cost	Building Depreciation Cost	Full Instructional Cost	Organized Research Cost	Public Service Cost	Total Institutional Cost
501	Kaskaskia	61,702	$ 6,276,460	$ 51,471	$ 31,137	$ 32,439	$ 6,391,507	$ 0	$ 169,441	$ 6,560,948
502	DuPage	345,252	33,249,424	129,065	0	872,013	34,250,502	0	2,861,173	37,111,675
503	Black Hawk	139,990	13,317,299	160,115	151,019	95,882	13,724,315	0	2,024,214	15,748,529
504	Triton	257,046	33,197,867	217,785	189,080	216,563	33,821,295	0	1,458,804	35,280,099
505	Parkland	128,306	16,172,994	0	0	0	16,172,994	0	333,767	16,506,761
506	Sauk Valley	49,719	5,300,516	195,359	3,182	80,842	5,579,899	0	436,321	6,016,220
507	Danville	57,951	6,435,736	214,510	174,402	189,132	7,013,780	0	245,899	7,259,679
508	Chicago	1,802,253	159,103,119	2,143,170	4,731,453	4,211,037	170,188,779	0	1,586,656	171,775,435
509	Elgin	84,664	9,794,004	150,724	278,693	86,624	10,310,045	0	1,707,125	12,017,170
510	Thornton	103,709	9,967,659	105,592	2,052,105	560,225	12,685,581	0	886,921	13,572,502
511	Rock Valley	107,985	12,382,918	102,777	3,334	99,494	12,588,523	0	2,290,375	14,878,898
512	Harper	223,072	26,755,453	110,695	273,006	292,895	27,432,049	0	2,102,758	29,534,807
513	Illinois Valley	74,618	6,943,831	85,684	0	117,226	7,146,741	0	1,571,106	8,717,847
514	Illinois Central	188,933	18,889,786	68,013	201,562	531,934	19,691,295	0	2,279,187	21,970,482
515	Prairie State	70,411	8,621,014	86,780	428,136	94,710	9,230,640	0	469,932	9,700,572
516	Waubonsee	65,518	7,673,118	113,781	375,477	142,175	8,304,551	0	334,383	8,638,934
517	Lake Land	84,504	8,458,627	106,198	68,631	79,219	8,712,675	0	972,333	9,685,008
518	Carl Sandburg	52,281	5,561,502	56,334	16,781	57,270	5,691,887	0	217,285	5,909,172
519	Highland	49,624	4,779,736	95,737	897,032	134,391	5,906,896	0	535,165	6,442,061
520	Kankakee	77,236	5,920,524	77,684	0	154,502	6,152,710	0	3,385,694	9,538,404
521	Rend Lake	54,177	5,493,307	58,028	0	45,836	5,597,171	0	194,712	5,791,883
522	Belleville	166,108	16,507,781	102,138	542,495	94,603	17,247,017	0	2,322,056	19,569,073
523	Kishwaukee	51,631	5,580,373	47,161	65,279	43,177	5,735,990	20,925	514,521	6,271,436
524	Moraine Valley	204,844	18,456,890	151,957	4,057	315,273	18,928,177	0	2,202,271	21,130,448
525	Joliet	148,478	16,872,531	184,074	0	675,149	17,731,754	0	2,547,363	20,279,117
526	Lincoln Land	106,267	10,985,360	93,352	237,173	101,488	11,417,373	0	1,311,419	12,728,792
527	Morton	48,217	5,848,356	145,210	411,990	48,966	6,454,522	0	162,544	6,617,066
528	McHenry	46,042	4,696,969	82,702	0	147,679	4,927,350	0	890,795	5,818,145
529	Illinois Eastern	145,778	10,552,668	332,794	0	43,639	10,929,101	0	919,012	11,848,113
530	Logan	67,526	6,261,131	23,760	0	149,009	6,433,900	0	586,025	7,019,925
531	Shawnee	34,250	3,242,275	23,453	0	45,540	3,311,268	0	411,258	3,722,526
532	Lake County	141,394	17,245,337	148,506	0	137,106	17,530,949	0	617,776	18,148,725
533	Southeastern	64,595	5,584,690	28,649	0	58,830	5,672,169	0	251,983	5,924,152
534	Spoon River	33,207	3,716,125	61,727	2,753	37,257	3,817,862	0	387,645	4,205,507
535	Oakton	151,989	17,537,710	193,578	30,982	521,500	18,283,770	0	2,736,083	21,019,853
536	Lewis & Clark	77,722	7,093,666	126,689	38,489	93,968	7,352,812	0	786,568	8,139,380
537	Richland	48,325	5,195,279	105,554	0	0	5,300,833	0	38,645	5,339,478
539	John Wood	45,807	4,815,821	62,051	31,938	23,650	4,933,460	0	479,302	5,412,762
601	State Comm. Coll.	27,603	3,354,133	212,379	0	130,940	3,697,452	0	338,362	4,035,814
	STATE TOTALS	5,688,734	$567,841,989	$6,455,236	$11,240,186	$10,762,183	$596,299,594	$20,925	$43,566,879	$639,887,398
	State Totals Without SCC	5,661,131	$564,487,856	$6,242,857	$11,240,186	$10,631,243	$592,602,142	$20,925	$43,228,517	$635,851,584

Illinois Community College Board

Table A-2

FISCAL YEAR 1987 NET INSTRUCTIONAL EXPENDITURES BY COST CATEGORY IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O & M Cost	Operation and Maintenance Cost	Building Rental Cost	Net Instructional Cost
501	Kaskaskia	61702	$ 2219577	$ 840471	$ 85516	$ 2284328	$ 846618	$ 0	$ 6276460
502	DuPage	345252	12915573	3406585	438045	11116113	5194770	178338	33249424
503	Black Hawk	139990	4912878	480239	98507	5779458	2010345	35872	13317299
504	Triton	257046	11085175	2603503	714840	13640239	5090665	63445	33197867
505	Parkland	128306	7090857	1089969	245400	5704549	2042219	0	16172994
506	Sauk Valley	49719	1965778	621556	86038	1853927	773217	0	5300516
507	Danville	57951	2400318	588510	271453	1912323	1263132	0	6435736
508	Chicago	1802253	56678630	6219357	534896	74150443	20796468	723325	159103119
509	Elgin	84664	4423993	362692	352661	3257660	1280108	116890	9794004
510	Thornton	103709	5098286	113998	154924	3386765	1213686	0	9967659
511	Rock Valley	107985	4308606	1713049	469261	4034533	1827507	29962	12382918
512	Harper	223072	10967979	653840	43691	10022482	4939179	128282	26755453
513	Illinois Valley	74618	2940369	685980	170271	2074347	1072864	0	6943831
514	Illinois Central	188933	7708054	2372782	99253	5506650	3159436	43611	18889786
515	Prairie State	70411	3961061	346241	156442	2825412	1310877	20981	8621014
516	Waubonsee	65518	2604714	126273	164259	3650353	1127519	0	7673118
517	Lake Land	84504	2779135	510313	171016	4083739	896724	17700	8458627
518	Carl Sandburg	52281	1757538	942441	90893	1867784	826263	76583	5561502
519	Highland	49624	1747026	509711	45037	1733602	727725	16635	4779736
520	Kankakee	77236	2424126	1086738	156315	1542511	706362	4472	5920524
521	Rend Lake	54177	2165340	712503	148982	1582810	883672	0	5493307
522	Belleville	166108	6056916	1529258	274780	5867843	2633057	145927	16507781
523	Kishwaukee	51631	2689128	433308	71304	1628235	756621	1777	5580373
524	Moraine Valley	204844	7842147	926656	49806	7020844	2592425	25012	18456890
525	Joliet	148478	6679889	2584011	195179	4845298	2568154	0	16872531
526	Lincoln Land	106267	5080186	690018	126609	3354729	1634695	99123	10985360
527	Morton	48217	2464441	116000	210473	1914116	1137221	6105	5848356
528	McHenry	46042	1827959	453445	33785	1797871	569967	13942	4696969
529	Illinois Eastern	145778	4642365	615882	84460	3654594	1480673	74694	10552668
530	Logan	67526	2556328	295882	84743	2433852	881340	8986	6261131
531	Shawnee	34250	1263714	258915	19038	1248753	451855	0	3242275
532	Lake County	141394	7072441	1166487	147929	6746894	2111586	0	17245337
533	Southeastern	64595	2558268	294071	153795	1947134	621044	10378	5584690
534	Spoon River	33207	1421920	89411	42047	1642263	502431	18053	3716125
535	Oakton	151989	5895120	3111730	156409	5765886	2016836	591729	17537710
536	Lewis & Clark	77722	2969697	427841	86981	2350960	1258187	0	7093666
537	Richland	48325	1882340	168146	44257	2214443	475103	410990	5195279
539	John Wood	45807	867062	2071852	108795	1547716	201704	18692	4815821
601	State Comm. Coll.	27603	1164667	87676	6784	1753959	341047	0	3354133
	STATE TOTALS	5688734	$217089601	$41307290	$6594874	$219745418	$80223302	$2881504	$567841989
	State Totals Without SCC	5661131	$215924934	$41219614	$6588090	$217991459	$79882255	$2881504	$564487856

Illinois Community College Board

Table A-3

FISCAL YEAR 1987 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Dist. No.	District	Student Semester Credit Hours	Academic Administration & Planning Cost	Learning Resource Cost	Student Services Cost	Administrative Data Processing Cost	General Administration Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
501	Kaskaskia	61,702	$ 537,109	$ 157,591	$ 656,129	$ 193,581	$ 308,495	$ 77,177	$ 354,193	$ 2,284,275
502	DuPage	345,252	2,353,669	1,308,363	2,173,414	1,521,479	1,980,216	0	1,778,588	11,115,729
503	Black Hawk	139,990	1,147,397	649,308	952,667	739,251	1,233,740	0	1,057,116	5,779,479
504	Triton	257,046	2,292,772	1,392,586	3,396,197	1,169,334	1,377,634	368,130	3,643,451	13,640,104
505	Parkland	128,306	1,787,466	1,134,894	1,061,492	322,701	807,878	0	590,095	5,704,526
506	Sauk Valley	49,719	457,418	200,714	531,213	152,500	304,126	0	207,977	1,853,948
507	Danville	57,951	310,252	253,093	452,437	79,691	458,278	0	365,414	1,919,165
508	Chicago	1,802,253	21,254,176	3,753,124	28,728,607	4,649,567	11,552,889	0	4,212,073	74,150,436
509	Elgin	84,664	671,274	433,643	946,219	304,523	498,805	0	403,202	3,257,666
510	Thornton	103,709	212,007	427,940	736,958	391,321	509,394	0	1,109,171	3,386,791
511	Rock Valley	107,985	491,901	497,088	745,634	387,148	656,711	124,002	1,132,033	4,034,517
512	Harper	223,072	1,941,972	1,937,731	2,355,201	744,609	1,157,388	172,007	1,713,576	10,022,484
513	Illinois Valley	74,618	213,786	332,665	444,491	136,994	411,702	128,519	406,185	2,074,342
514	Illinois Central	188,933	676,057	794,879	1,152,937	333,186	1,259,213	0	1,290,340	5,506,612
515	Prairie State	70,411	442,695	549,798	593,986	226,606	617,247	0	395,121	2,825,453
516	Waubonsee	65,518	534,990	386,403	408,818	355,985	1,017,437	0	946,760	3,650,393
517	Lake Land	84,504	2,233,248	143,916	621,382	263,414	141,862	66,786	613,082	4,083,690
518	Carl Sandburg	52,281	295,580	318,888	369,954	212,123	381,830	0	289,436	1,867,811
519	Highland	49,624	190,036	159,092	435,758	55,480	386,303	0	506,934	1,733,603
520	Kankakee	77,236	241,601	175,735	293,053	118,401	528,740	0	184,974	1,542,504
521	Rend Lake	54,177	371,586	176,989	294,528	51,634	318,091	142,781	227,206	1,582,815
522	Belleville	166,108	1,070,166	662,320	1,385,251	236,072	1,048,496	229,105	1,236,430	5,867,840
523	Kishwaukee	51,631	495,869	135,331	333,730	110,242	368,146	0	184,941	1,628,259
524	Moraine Valley	204,844	1,615,155	664,929	2,068,068	775,624	886,888	0	1,010,140	7,020,804
525	Joliet	148,478	460,140	420,116	1,710,762	304,949	979,176	0	970,165	4,845,308
526	Lincoln Land	106,267	546,382	473,643	910,766	177,459	609,508	62,062	574,930	3,354,750
527	Morton	48,217	259,640	186,758	503,069	165,663	339,913	87,679	371,400	1,914,122
528	McHenry	46,042	91,825	361,557	379,423	213,756	431,620	44,258	275,445	1,797,884
529	Illinois Eastern	145,778	291,306	254,685	533,877	136,430	1,234,019	0	1,204,313	3,654,630
530	Logan	67,526	410,685	289,904	620,350	62,560	292,452	159,169	598,727	2,433,847
531	Shawnee	34,250	218,087	101,676	326,428	74,281	162,008	130,650	235,609	1,248,739
532	Lake County	141,394	262,568	1,233,753	1,201,061	884,418	970,143	0	2,194,935	6,746,878
533	Southeastern	64,595	534,412	120,631	787,967	34,690	227,419	0	242,007	1,947,126
534	Spoon River	33,207	395,695	173,649	351,917	124,439	256,944	54,760	284,867	1,642,271
535	Oakton	151,989	837,656	1,176,630	1,657,080	217,226	1,192,870	140,334	544,077	5,765,873
536	Lewis & Clark	77,722	508,430	184,222	536,542	151,002	460,980	19,695	490,110	2,350,981
537	Richland	48,325	623,658	247,475	479,387	0	496,499	0	367,403	2,214,422
539	John Wood	45,807	205,858	85,704	384,253	195,334	370,625	0	305,980	1,547,754
601	State Comm. Coll.	27,603	227,522	120,620	411,869	159,538	336,233	15,305	482,876	1,753,963
TOTALS		5,688,734	$47,712,046	$22,078,043	$61,932,875	$16,433,211	$36,571,918	$2,022,419	$33,001,282	$219,751,794
State Totals Without SCC		5,661,131	$47,484,524	$21,957,423	$61,521,006	$16,273,673	$36,235,685	$2,007,114	$32,518,406	$217,997,831

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